

THE GENERAL ASSEMBLY OF PENNSYLVANIA

**HOUSE BILL**  
**No. 2184** Session of  
1984

INTRODUCED BY SHOWERS, FRYER, LEVI, DUFFY, RUDY, DeLUCA, GAMBLE,  
BROUJOS, SAURMAN, BALDWIN AND BELFANTI, MAY 16, 1984

SENATOR CORMAN, LOCAL GOVERNMENT, IN SENATE, AS AMENDED,  
SEPTEMBER 18, 1984

AN ACT

1 Amending the act of May 22, 1933 (P.L.853, No.155), entitled "An  
2 act relating to taxation; designating the subjects, property  
3 and persons subject to and exempt from taxation for all local  
4 purposes; providing for and regulating the assessment and  
5 valuation of persons, property and subjects of taxation for  
6 county purposes, and for the use of those municipal and  
7 quasi-municipal corporations which levy their taxes on county  
8 assessments and valuations; amending, revising and  
9 consolidating the law relating thereto; and repealing  
10 existing laws," FURTHER PROVIDING FOR THE TEMPORARY TAX ←  
11 EXEMPTION FOR RESIDENTIAL CONSTRUCTION; AND providing for  
12 appeal by persons suffering catastrophic losses to their  
13 property.

14 The General Assembly of the Commonwealth of Pennsylvania  
15 hereby enacts as follows:

16 SECTION 1. SECTION 205 OF THE ACT OF MAY 22, 1933 (P.L.853, ←  
17 NO.155), KNOWN AS THE GENERAL COUNTY ASSESSMENT LAW, ADDED JULY  
18 29, 1970 (P.L.642, NO.216), IS AMENDED TO READ:

19 SECTION 205. TEMPORARY TAX EXEMPTION FOR RESIDENTIAL  
20 CONSTRUCTION.--(A) AS USED IN THIS SECTION, THE WORD  
21 "DWELLINGS" MEANS BUILDINGS OR PORTIONS THEREOF INTENDED FOR  
22 PERMANENT USE AS HOMES OR RESIDENCES.

1 (B) NEW SINGLE AND MULTIPLE DWELLINGS CONSTRUCTED FOR  
2 RESIDENTIAL PURPOSES AND IMPROVEMENTS TO EXISTING UNOCCUPIED  
3 DWELLINGS OR IMPROVEMENTS TO EXISTING STRUCTURES FOR PURPOSES OF  
4 CONVERSION TO DWELLINGS, SHALL NOT BE VALUED OR ASSESSED FOR  
5 PURPOSES OF REAL PROPERTY TAXES UNTIL (1) OCCUPIED, (2) CONVEYED  
6 TO A BONA FIDE PURCHASER OR, (3) [ONE YEAR] 30 MONTHS FROM THE  
7 FIRST DAY OF THE MONTH [IN WHICH FALLS THE SIXTIETH DAY] AFTER  
8 WHICH THE BUILDING PERMIT WAS ISSUED OR, IF NO BUILDING PERMIT  
9 OR OTHER NOTIFICATION OF IMPROVEMENT WAS REQUIRED, THEN FROM THE  
10 DATE CONSTRUCTION COMMENCED. THE ASSESSMENT OF ANY MULTIPLE  
11 DWELLING BECAUSE OF OCCUPANCY SHALL BE UPON SUCH PROPORTION  
12 WHICH THE VALUE OF THE OCCUPIED PORTION BEARS TO THE VALUE OF  
13 THE ENTIRE MULTIPLE DWELLING.

14 Section 4 2. Section 511 of the act ~~of May 22, 1933~~ ←  
15 ~~(P.L.853, No.155), known as The General County Assessment Law,~~  
16 is amended by adding subsections to read:

17 Section 511. Board of Revision to Hear and Pass on  
18 Appeals.--\* \* \*

19 (e) Persons who have suffered catastrophic losses to their  
20 property shall have the right to appeal before the county  
21 commissioners, acting as a board of revision of taxes, or the  
22 board for the assessment and revision of taxes within the  
23 remainder of the county fiscal year in which the catastrophic  
24 loss occurred, or within six months of the date on which the  
25 catastrophic loss occurred, whichever time period is longer. The  
26 duty of the county commissioners, acting as a board of revision  
27 of taxes, or the board for the assessment and revision of taxes  
28 shall be to reassess the value of the property in the following  
29 manner: the value of the property before the catastrophic loss,  
30 based on the percentage of the taxable year for which the

1 property stood at its former value, shall be added to the value  
2 of the property after the catastrophic loss, based on the  
3 percentage of the taxable year for which the property stood at  
4 its reduced value. Any property improvements made subsequent to  
5 the catastrophic loss in the same tax year shall not be included  
6 in the reassessment described in this subsection for that tax  
7 year. Any adjustments in assessment under this subsection shall  
8 be reflected by the appropriate taxing authorities in the form  
9 of a credit for the succeeding tax year.

10 (f) As used in this section, "catastrophic loss" means any  
11 loss due to mine subsidence, fire, flood or other natural  
12 disasters which affects the physical state of the real property  
13 and which exceeds fifty per centum (50%) of the market value of  
14 the real property prior to the loss.

15 ~~Section 2. This act shall take effect in 60 days.~~ <—

16 SECTION 3. (A) SECTION 2 OF THIS ACT SHALL TAKE EFFECT IN <—  
17 60 DAYS.

18 (B) THE REMAINDER OF THIS ACT SHALL TAKE EFFECT IMMEDIATELY.